

**This document management policy is designed to conform with the charitable laws of states which, like California, give the Attorney General an unusually long statute of limitations (10 years) within which to bring an action for breach of charitable trust.**

**DOCUMENT MANAGEMENT POLICY  
BAHC**

<b>Document</b>	<b>Retention Period</b>	<b>Location / Storage</b>
Accounts payable ledgers and schedules	10 years	
Accounts receivable ledgers and schedules	10 years	
Audit reports of accountants	Permanently	
Bank statements	10 years	
Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.	Permanently	
Cash books	10 years	
Checks (canceled, with exception below)	10 years	
Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction])	Permanently	
Contracts and leases (expired)	10 years	
Contracts and leases still in effect	Permanently	
Correspondence, general	4 years	
Correspondence (legal and important matters)	Permanently	
Depreciation schedules	10 years	
Duplicate deposit slips	10 years	
Employee personnel records (after termination)	7 years	
Employment applications	3 years	
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses)	10 years	
Financial statements (end-of-year)	Permanently	
General ledgers and end-of-year statements	Permanently	

Insurance policies (expired)	Permanently	
Insurance records, current accident reports, claims, policies, etc.	Permanently	
Internal reports, miscellaneous	3 years	
Inventories of products, materials, supplies	10 years	
Invoices to customers	10 years	
Invoices from vendors	10 years	
Journals	10 years	
Minute books of Board of Directors, including Bylaws and Articles of Incorporation	Permanently	
Payroll records and summaries, including payments to pensioners	10 years	
Purchase orders	3 years	
Sales records	10 years	
Scrap and salvage records	10 years	
Subsidiary ledgers	10 years	
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	Permanently	
Time sheets and cards	10 years	
Voucher register and schedules	10 years	

**Warning:**

**All permitted document destruction shall be halted if BAHC is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Chief Executive Officer.**